fall upon a *bona fide* holder when the maker has so drawn the instrument as to furnish opportunity for the perpetration of this fraud? The authorities are hopelessly divided on this question. Bigelow insists with some fervor that the maker should not be held liable, while Daniel, with equal fervor, contends that the maker who affords opportunity for alteration should be bound. BIGELOW, BILLS, NOTES AND CHEQUES, 2nd Ed. pp 217-220; DANIEL, NEGOTIABLE INSTRUMENTS, Sec. 1405. It must be conceded that the weight of authority, supporting the view of Mr. Bigelow, is opposed to the holding of the Kentucky case. *Greenfield Savings Bank* v. *Stowell*, 123 Mass. 196; *Knoxville Nat. Bank* v. *Clark*, 51 Iowa 264; *Goodman* v. *Eastman*, 4 N. H. 455; *Holmes* v. *Trumper*, 22 Mich. 427, 7 Am. Rep. 661; *Scholfield* v. *Earle of Londesborough* [1895], 1 Q. B. 536, [1896], A. C. 514; *Fordyce* v. *Kosminski*, 49 Ark. 40, 4 Am. St. Rep. 18. But an important line of well considered cases relied on by Mr. Daniel, supports the decision in the principal case: *Brown* v. *Read*, 79 Penn. St. 370, 21 Am. Rep. 75; *Yocum* v. *Smith*, 63 Ill. 321, 14 Am. Rep. 120; *Isnard* v. *Torres*, 10 La. Ann. 103; *Blakey* v. *Johnson*, 13 Bush (Ky.), 197; *Iron Mountain Bank* v. *Murdock*, 62 Mo. 70; *Leas* v. *Walls*, 101 Pa. St. 57, 47 Am. Rep. 699. It is more essential that the doctrine of *stare decisis* should not be violated in the different states than that there should be uniformity in the decisions throughout the country. It is to be regretted, however, that the authorities in reaching their conclusions, have not given a satisfactory answer to the following question: If a party has so drawn a paper as to facilitate alteration, why may not a jury enquire into all the circumstances and determine whether or not the maker was guilty of negligence, and if they find that he was, why may not the ordinary rules of negligence apply, and the loss be inflicted upon the party guilty of negligence?

TAXATION—REASSESSMENT—BONA FIDE HOLDER.—A revenue officer of Mississippi, under authority of the act of 1894, brought suit to subject certain railroad property to the payment of back taxes for the years 1886 to 1891 inclusive. Among other defenses it was contended that the defendant companies were innocent purchasers for a valuable consideration without notice of any claim for taxes by the state; that they had incurred liabilities and acquired rights on the faith of the status then existing by reason of such recognition by the state; that therefore the state was estopped from collecting such taxes for said period. *Held*, that the taxes could be collected. *Yazoo & M. V. R. Co.* v. *Adams* (1902), — Miss. —, 32 So. Rep. 937.

It is the duty of the legislature, said the court, to see that all property shall bear its just and equal proportion of the burdens of government. If any property has escaped taxation, the legislature should provide means for its assessment and collection. The power of the legislature in this regard is co-extensive with its duty. The burden was on the property and followed it into whosoever's hands it passed. In the absence of a rule of property estopping the state, such back taxes are collectible. The decision is in accord with the weight of authority, that back taxes may be recovered by reassessment, either under special or general laws, even though the property has passed into the hands of a *bona fide* purchaser for value. *City of Kansas* v. *R. R. Co.*, 81 Mo. 285; COOLEY ON TAXATION, 309, and cases cited in decision. The court cited, among others, *Tallman* v. *City of Janesville*, 17 Wis. 73; *Cross* v. *City of Milwaukee*, 19 Wis. 535; *State* v *Fullerton*, 143 Mo. 682, 44 S. W. 741; *Canal Co.* v. *Commonwealth*, 50 Pa. St. 399; *Winona & St. P. Land Co.* v. *Minn.*, 159 U. S. 526, 16 Sup. Ct. 83, 40 L. Ed. 247; *Weyerhaueser* v. *Same*, 176 U. S. 550, 20 Sup. Ct. 485, 44 L. Ed. 583. Local assessments may be reassessed as well as general taxes,

May v. *Holdrige*, 23 Wis. 93; *Breevort* v. *Detroit*. 24 Mich. 322. For general subject see *State* v. *Newark*, 34 N. J. 236; *City of Chester* v. *Black*, 6 L. R. A. 802 (Notes.)

WILLS—EQUITABLE CONVERSION—POWER OF EXECUTOR AFTER DISCHARGE.—Testator left real estate and directed the executor to dispose of it and divide the proceeds among devisees when they should reach the age of twenty-five years. The land was not sold by the executor, however, until after he had been discharged. In an action by a devisee against the executor and his vendee, to quiet title, *Held*, that the provisions of the will operated to convert the land into personalty, and not to convey the title to the executor in trust and that the discharge before he made the transfer terminated his power and no title passed. *Boland* v. *Tiernay* (1902), — Iowa—, 91 N. W. Rep. 836.

WILLS—UNDUE INFLUENCE—BURDEN OF PROOF.—Testatrix preferred certain of her children in her will and it was contended that she was influenced by one of them. The instruction of the lower court placed the burden of showing undue influence on the contestant. *Held*, proper. *Crossan* v. *Crossan* (1902), — Mo. —, 70 S. W. Rep. 136.

Testatrix devised her property to her husband. Undue influence was set up and the lower court ruled that the burden of proof was upon the complainant and upon appeal, *Held*, the ruling was proper. *Swearinger* v. *Inman* (1902), — Ill. —, 65 N. E. Rep. 80.

The courts in above cases assume that the law is settled that the burden of proof rests with him who is contesting the will, in the first case saying "The instructions on that subject were but a repetition of those often approved by this court and no good purpose would be subserved by their needless repetition in this opinion." This is probably the weight of authority. *McTerue* v. *Barnes*, 108 Mass. 344; *Tyle* v. *Gardner*, 35 N. Y. 559 (594); *Potter's App.*, 53 Mich. 106, 18 N. W. Rep. 575, but this doctrine has been sharply criticised by some of our ablest text writers. PAGE ON WILLS, p. 481. The right to make a will depending on statute and it being necessary that the testator should be of full age, sound mind and memory, and not under restraint, it might be urged that the party offering a will must establish every fact necessary to bring the case under the wills act; or that the contestant does not confess and avoid in setting up undue influence, but traverses and it is for the proponent who offered the instrument for probate to show it to be the true will of the alleged testator. JARMAN ON WILLS (Bigelow Ed.), p. 68.